

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
FORT MYERS DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 2:20-cv-870-JLB-NPM

JEREMIAH HALL,

Defendant.

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**ORDER**


The Magistrate Judge filed a Report and Recommendation (“R&R”) in this matter on November 5, 2021, recommending that the United States of America’s motion for default judgment (Doc. 11) be granted. (Doc. 14.) No objections have been filed and the time to do so has expired. A district judge may accept, reject, or modify the magistrate judge’s R&R. 28 U.S.C. § 636(b)(1). The factual findings in the R&R need not be reviewed de novo in the absence of an objection, but legal conclusions are always reviewed de novo. Id.; Cooper-Houston v. S. Ry. Co., 37 F.3d 603, 604 (11th Cir. 1994); Garvey v. Vaughn, 993 F.2d 776, 779 n.9 (11th Cir. 1993). After an independent review of the record—and noting that no objections have been filed—the Court agrees with the well-reasoned R&R.

Accordingly, it is **ORDERED**:

1. The R&R (Doc. 14) is **ADOPTED**, and the United States of America’s motion for default judgment (Doc. 11) is **GRANTED**.

2. Defendant Jeremiah Hall is indebted to the United States for his assessed but unpaid federal income tax liabilities for 2009, 2010, 2011, 2013, 2014, and 2014, in the amount of **\$619,614.17** as of March 29, 2021, plus statutory additions (including interest) from that date, as permitted by 26 U.S.C. §§ 6621–22 and 28 U.S.C. § 1961(c)(1), less any payments Mr. Hall has made since March 29, 2021.
3. Defendant Jeremiah Hall is indebted to the United States for his assessed but unpaid federal income tax liabilities for 2008 in the amount of **\$7,793.62** as of March 29, 2021, plus statutory additions (including interest) from that date, as permitted by 26 U.S.C. §§ 6621–22 and 28 U.S.C. § 1961(c)(1), less any payments Mr. Hall has made since March 29, 2021.
4. The Clerk of Court is **DIRECTED** to enter final default judgment in favor of the United States accordingly, terminate any pending deadlines, and close the file.

**ORDERED** in Fort Myers, Florida, on November 30, 2021.

  
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**JOHN L. BADALAMENTI**  
UNITED STATES DISTRICT JUDGE